

HON'BLE SRI JUSTICE G.CHANDRAIAH
&
HON'BLE SRI JUSTICE CHALLA KODANDA RAM

W.P. No. 18503 of 2015

DATE: 03-07-2015

Between:

M/s. RKS Motor Pvt. Ltd.

.. Petitioner

and

State of Telangana and four others

.. Respondents

[illegible]

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ORDER:- (per Hon'ble Sri Justice Challa Kodanda Ram)

The order dated 16.05.2015 passed by the 3rd respondent-Joint Commissioner (CT) refusing to grant stay of collection of disputed penalty pending disposal of the appeal preferred by the petitioner before the Telangana Value Added Tax Appellate Tribunal, Hyderabad, is under challenge in this writ petition.

The main contention of the learned counsel for the petitioner-company is that penalty has been levied on the petitioner on various components which otherwise are not liable to be taxed. For instance, collection of penalty on the amounts which have been collected from the customers for payment of registration charges of their vehicles to the Registration Department. There are also other instances to which the learned counsel has drawn the attention of this Court. He further submits that the petitioner has already paid 50% of the disputed penalty pending consideration of the appeal before the Tribunal.

Heard the learned counsel for the petitioner and the learned Government Pleader for Commercial Tax and perused the material placed on record.

Having considered the rival submissions and in view of the fact that on earlier occasions, this Court had already granted stay of payment of 1/3rd of the disputed tax and

considering the fact that in the present case 50% of the disputed penalty is alleged to have been deposited by the petitioner and the same has not been denied by the learned Government Pleader, we deem it appropriate to dispose of the writ petition with the following observation:

“There shall be stay of collection of balance amount of the disputed penalty pending disposal of the appeal said to have been preferred by the petitioner on 16.02.2015 before the Telangana Value Added Tax Appellate Tribunal, Hyderabad.”

With the above observation, the writ petition is disposed of. No order as to costs.

As a sequel to the disposal of the writ petition, Miscellaneous Petitions, if any pending, shall stand disposed of as infructuous.

G. CHANDRAIAH, J

03.07.2015

**CHALLA KODANDA
RAM,J**

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